



# CT-32-A/C

New York State Department of Taxation and Finance

## Report by a Banking Corporation Included in a Combined Franchise Tax Return Tax Law — Article 32

Use this form for tax periods beginning in January 1998 or after.

1998 calendar-yr. filers, check box   
Other filers enter tax period:

beginning	
ending	

Employer identification number		File number	For office use only	
Mailing name and address	Legal name of corporation		Trade name/DBA	
	Mailing name (if different from legal name) and address c/o		State or country of incorporation	
	Number and street or PO box		Date of incorporation	
	City	State	ZIP code	Foreign corporations: date began business in NYS
	If address above is new, check box (see instructions) <input type="checkbox"/>		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If you need Form DTF-95, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.	
Business activity code number (from federal return; see instructions) <input type="checkbox"/> NAICS <input type="checkbox"/> Other		Principal business activity		
Name of parent corporation			Employer identification number of parent corporation	

### Metropolitan Transportation Business Tax (MTA Surcharge)

During the tax year did you do business, employ capital, own or lease property, or maintain an office in the Metropolitan Commuter Transportation District?  Yes  No

Every corporation that files Form CT-32-A/C must include a fixed minimum tax payment of \$250 on Form CT-32-A, Schedule A, line 8.

### Computation of the Issuer's Allocation Percentage — Complete Method I, II, or III (see instructions, Form CT-32-A/C-1)

**Method I** — Enter the alternative entire net income allocation percentage from the appropriate column on Form CT-32-A/B, Schedule E, Part II, line 47. \_\_\_\_\_ %

**Method II** — **A** New York State gross income \$ \_\_\_\_\_

**B** Worldwide gross income \$ \_\_\_\_\_

Divide line A by line B \_\_\_\_\_ %

### Method III — Computation of Subsidiary Capital Allocated to New York State

A Subsidiary Corporation		B % of Voting Stock Owned	C Average Value of Subsidiary Capital	D Current Liabilities Attributable to Subsidiary Capital	E Net Average Value (col. C - col. D)	F Issuer's Allocation Percentage	G Value Allocated to New York State (col. E x col. F)
Name <i>(Attach separate sheet if necessary)</i>	Employer Identification Number						
Amounts from attached list					1		
1 Totals					1		

### Computation of Business Capital Allocated to New York State

2	Average value of total assets from Form CT-32-A/B, Schedule D, line 1	2	
3	Current liabilities	3	
4	Total net average value of subsidiary capital from line 1, column E	4	
5	Net business assets (subtract lines 3 and 4 from line 2)	5	
6	Enter the alternative entire net income allocation percentage from Form CT-32-A/B, Schedule E, Part II, line 47	6	%
7	Business assets allocated to New York State (multiply line 5 by line 6)	7	

### Computation of Issuer's Allocation Percentage

8	Subsidiary capital and business capital allocated to New York State (add line 1, column G, and line 7)	8	
9	Total worldwide capital (see instructions)	9	
10	Issuer's allocation percentage (divide line 8 by line 9)	10	%

**Composition of Prepayments**

Member's prepayments to be credited and included on Form CT-32-A, *Banking Corporation Combined Franchise Tax Return*, and Form CT-32-M, *Banking Corporation MTA Surcharge Return*.

	Franchise Tax				MTA Surcharge			
		Date Paid	Amount			Date Paid	Amount	
11 Mandatory first installment...	11				11			
12 CT-400 installments.....	12	(1)			(1)			
		(2)			(2)			
		(3)			(3)			
13 Payment with extension .....	13				13			
14 Credit from prior years (see instructions) .....	14				14			
15 Add amount columns (enter here and include on line 29 of Form CT-32-A, Schedule A) .....	15				15			

**Certification.** Under penalties of perjury, I declare that this corporation is allowed to file on a combined basis under New York State Law and is also liable for the group tax liability, and I certify that this report and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person		Official title	Date
Paid Preparer Use Only	Firm's name (or yours if self-employed)		ID number
	Address		Signature of individual preparing this return

**Attach your report to the parent corporation's Form CT-32-A.**

**Mail to: NYS CORPORATION TAX PROCESSING UNIT, PO BOX 22038, ALBANY NY 12201-2038**

If you use a delivery service other than the U.S. Postal Service, see *Private Delivery Services* in the instructions for Form CT-32-A.